

*The Earned Income Tax Credit (EITC)
could mean*

\$\$\$
in
your pocket
if you qualify!

The *EITC* is based on your earned income and on how many qualifying children you may or may not have.

To claim the *EITC* on your 1998 tax return, your earnings must be less than:

- \$30,095 with two or more qualifying children, or
- \$26,473 with one qualifying child, or
- \$10,030 with no qualifying children. When you do not have a qualifying child, you must live in the United States more than half the year, be age 25 to 64, and not be another person's dependent.

You, your spouse, and qualifying child must have social security numbers (SSNs) issued by the Social Security Administration (SSA). If any of the social security cards says "NOT VALID FOR EMPLOYMENT," you cannot claim the *EITC*.

Individual taxpayer identification numbers (ITINs) and adoption taxpayer identification numbers (ATINs) are not acceptable.

Ask the IRS or your tax professional about the *EITC*. You can call the IRS at 1-800-829-3676 to get a free copy of IRS Publication 596, *Earned Income Credit*, or you can download it from the Internet at www.irs.ustreas.gov.

Free one-on-one tax help is available at Volunteer Income Tax Assistance (VITA) sites. For a site near you, call the IRS at 1-800-829-1040.

Beware! False *EITC* claims could stop you from getting the credit for up to 10 years.

In 1999, get more \$\$\$ in your pay with the *Advance EITC!*

In 1999—If your earnings are less than \$26,928, and you have at least one qualifying child, you may be able to get more \$\$\$ in your pay.

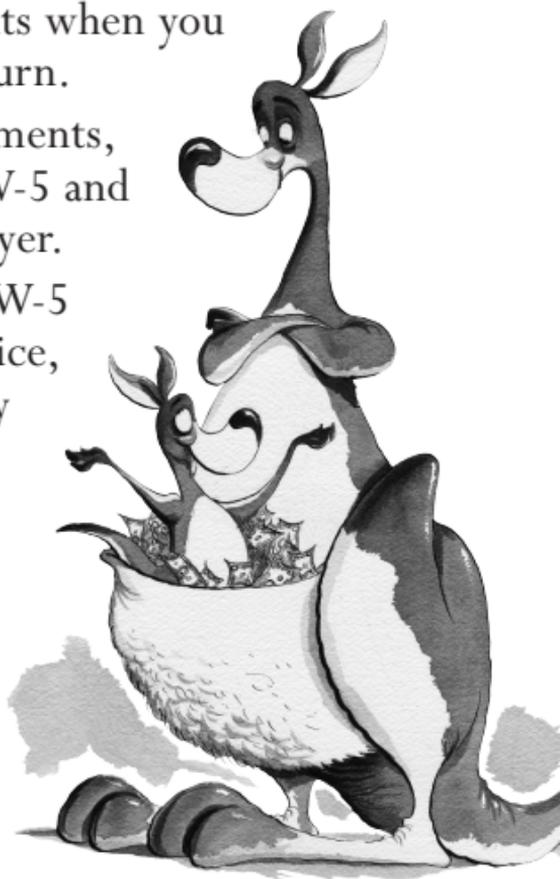
To get the *Advance EITC*, complete 1999 Form W-5, *Earned Income Tax Credit Advance Payment Certificate*, and give it to your employer. (Self-employed persons cannot get the *Advance EITC*.)

Remember, if you get *Advance EITC* payments in your pay, you must file a tax return to report the payments to the IRS and to claim any extra credit for which you may be eligible.

If your income or family situation changes during the year and you find that you no longer qualify for the credit, you have to pay back advance payments when you file your next tax return.

To stop advance payments, fill out a new Form W-5 and give it to your employer.

Get the 1999 Form W-5 from your payroll office, or you can order it by calling the IRS at 1-800-829-3676.



*Working to put
service first*



Department of the Treasury
Internal Revenue Service

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